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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. <sup>1</sup>	:	(Jointly Administered)
-----	X	

**NOTICE OF FIRST OMNIBUS OBJECTION OF  
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**  
(Duplicate Claims)

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW  
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE  
ATTACHED OBJECTION AND THE ATTACHMENTS THERETO TO DETERMINE  
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

**PLEASE TAKE NOTICE** that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *First Omnibus Objection of Debtors to Disallow and Expunge Claims (Duplicate Claims)* (the “**Objection**”).

**PLEASE TAKE FURTHER NOTICE** that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

**PLEASE TAKE FURTHER NOTICE** that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibits 1 – 3 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim is duplicative of another filed proof of claim or scheduled claim identified on Exhibits 1 – 3 of the Proposed Order.

**PLEASE TAKE FURTHER NOTICE** that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP,

767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **4:00 p.m. (Prevailing Eastern Time) on January 16, 2024** (the “**Response Deadline**”).

**PLEASE TAKE FURTHER NOTICE** that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

**PLEASE TAKE FURTHER NOTICE** that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

**PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.**

**PLEASE TAKE FURTHER NOTICE** that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023  
New York, New York

*/s/ Lauren Tauro*

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. <sup>1</sup>	:	(Jointly Administered)
-----	X	

**FIRST OMNIBUS OBJECTION OF  
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS  
(Duplicate Claims)**

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND  
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS  
OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER  
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the  
above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows  
in support of this objection (the “**Objection**”):

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

### **Background**

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Relief Requested**

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibits 1 – 3 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

### **Claims Reconciliation**

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims that arose on or prior to the Commencement Date (each, a “**Claim**”), subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 – 3 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Duplicate Claim**” and, collectively, the “**Duplicate Claims**”) is a duplicate of another Claim under the heading “*Surviving Claims*” (each, a “**Surviving Claim**” and, collectively, the “**Surviving Claims**”).

9. The Duplicate Claims and Surviving Claims listed on Exhibit 1 to the Proposed Order are exact duplicates. In each case, the earlier-filed Proofs of Claim has been identified as the Duplicate Claim and the later-filed Proof of Claim has been identified as the Surviving Claims.

10. The Duplicate Claims and Surviving Claims listed on Exhibit 2 to the Proposed Order are non-exact duplicates. Specifically, in each case, certain non-substantive aspects of the Duplicate and Surviving Claim are different, but they assert the same underlying

Claims against the same Debtor. The Debtors have categorized these Duplicate Claims and Surviving Claims as follows:

(a) where one Proof of Claim asserts a higher amount, the Debtors designated the Proof of Claim asserting the higher amount as the Surviving Claim;

(b) where the same amount is asserted in both Proofs of Claim, the Debtors have designated the Proof of Claim that contained additional or greater supporting documentation as the Surviving Claim; and

(c) where the Debtors scheduled the Claim and a claimant filed a Proof of Claim, the Debtors designated the Proof of Claim as the Surviving Claim.

11. The Debtors have examined the Proofs of Claim identified on Exhibit 3 to the Proposed Order and have determined that the Claims are duplicates, except that the Claims are asserted against different Debtors. Based on the review of the Debtors' books and records, each Claim under the heading "*Claims to be Disallowed and Expunged*" is asserted against a Debtor that is not liable for such Claim, and that the liability for such Claim, if any, should be properly asserted against a different Debtor, and through a Proof of Claim, identified under the heading "*Surviving Claims.*" In each instance, the Debtors believe that the claimant does not have a valid and independent basis for asserting a Claim against the Debtor identified under the heading "*Claims to be Disallowed and Expunged*" on Exhibit 3.

**Duplicate Claims Should Be Disallowed**

12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a).

13. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however,



can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021 WL 408984, at \*4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at \*9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at \*1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at \*3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

14. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “duplicate other claims,” or “have been filed in the wrong case.” Fed. R. Bankr. P. 3007(d)(1), (2).

15. The Debtors have determined that each Duplicate Claim is based on the same obligations and liabilities of the applicable Debtor in the corresponding Surviving Claim. Accordingly, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of the same Claim, the Debtors believe such Duplicate Claims should be disallowed and expunged from the claims register.

**Reservation of Rights**

16. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

**Notice**

17. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

18. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023  
New York, New York

*/s/ Lauren Tauro*

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**Exhibit A**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>SAS AB, et al.,</b>	:	<b>Case No. 22-10925 (MEW)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Jointly Administered)</b>
	:	<b>ECF No. [●]</b>
-----	X	

**ORDER GRANTING FIRST OMNIBUS OBJECTION  
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS  
(Duplicate Claims)**

Upon the objection, dated December 23, 2023 (the “**Objection**”),<sup>2</sup> of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Duplicate Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

<sup>2</sup> All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Duplicate Claim identified under the heading “*Claims to be Disallowed and Expunged*” on **Exhibits 1 – 3** annexed to this Order is hereby disallowed and expunged.
3. Nothing in this Order or the Objection shall constitute an admission or finding concerning the amount, priority, or validity of any Surviving Claim listed under the heading “*Surviving Claims*” on **Exhibits 1 – 3** annexed to this Order.
4. To the extent a response was filed regarding any Duplicate Claim, each such Duplicate Claim, and the Objection as it pertains to such Duplicate Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Duplicate Claim.
5. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors’ or any appropriate party in interest’s rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder,

or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

6. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: \_\_\_\_\_, 2024  
New York, New York

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THE HONORABLE MICHAEL E. WILES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Exact Duplicate Claims**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	369	Scandinavian Airlines System Denmark-Norway-Sweden	462.90	JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	454	Scandinavian Airlines System Denmark-Norway-Sweden	462.90
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	441	Scandinavian Airlines System Denmark-Norway-Sweden	1,979.30	JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	450	Scandinavian Airlines System Denmark-Norway-Sweden	1,979.30
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	449	Scandinavian Airlines System Denmark-Norway-Sweden	1,979.30	JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	450	Scandinavian Airlines System Denmark-Norway-Sweden	1,979.30
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	865	Scandinavian Airlines System Denmark-Norway-Sweden	993.10	JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	957	Scandinavian Airlines System Denmark-Norway-Sweden	9,931.00
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	452	Scandinavian Airlines System Denmark-Norway-Sweden	1,152.59	JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	421	Scandinavian Airlines System Denmark-Norway-Sweden	1,152.59



CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
KRAUS, PETER	NIEMANDSBERG 63, REMCHINGEN, DE- 75196, GERMANY	232	Scandinavian Airlines System Denmark- Norway- Sweden	8,825.57
LUFTHANSA TECHNIK AKTIENGESELLSCHAFT	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	607	Gorm Deep Blue Limited	4,009,202.52
LYHR, DORRIT MERETE	WEIMARGADE 7 4.TV, KOBENHAVN S, 2300, DENMARK	613	Scandinavian Airlines System Denmark- Norway- Sweden	104,829.36
NAVEGACAO AEREA DE PORTUGAL - NAV PORTUGAL, E.P.E.	NAV PORTUGAL, E.P.E RUA D, AEROPORTO DE LISBOA, EDIF. 121, LISBOA, 1700-008, PORTUGAL	125	SAS AB	2,036.61
RETRIEVER SVERIGE AB	SOFIE ANNA ÖHRSTRÖM, ACCOUNTING MANAGER BLASIEHOLMSGATAN 4A, STOCKHOLM, SE, 11148, SWEDEN	1141	Scandinavian Airlines System Denmark- Norway- Sweden	5,962.00
SANNMATT AB	SVARDVAGEN 5, SANDERYD, SE-182 33, SWEDEN	183	SAS AB	61,647.45
SKY COURIERS INTERNATIONAL	OFFICE 14, INTERNATIONAL HOUSE DUBLIN AIRPORT, CO DUBLIN, , IRELAND	172	Scandinavian Airlines System Denmark- Norway- Sweden	2,619.23

SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
KRAUS, PETER	NIEMANDSBERG 63, REMCHINGEN, DE- 75196, GERMANY	229	Scandinavian Airlines System Denmark- Norway- Sweden	8,825.57
LUFTHANSA TECHNIK AKTIENGESELLSCHAFT	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	609	Gorm Deep Blue Limited	4,009,202.52
LYHR, DORRIT MERETE	WEIMARGADE 7 4.TV, KOBENHAVN S, 2300, DENMARK	649	Scandinavian Airlines System Denmark- Norway- Sweden	104,829.36
NAVEGAÇÃO AÉREA DE PORTUGAL- NAV PORTUGAL, E.P.E.	NAV PORTUGAL, E.P.E RUA D, AEROPORTO DE LISBOA, EDIF. 121, LISBOA, 1700-008, PORTUGAL	187	SAS AB	2,065.38
RETRIEVER SVERIGE AB	SOFIE ANNA ÖHRSTRÖM, ACCOUNTING MANAGER BLASIEHOLMSGATAN 4A, STOCKHOLM, SE, 11148, SWEDEN	1142	Scandinavian Airlines System Denmark- Norway- Sweden	5,962.00
SANNMATT AB	SVARDVAGEN 5, SANDERYD, SE-182 33, SWEDEN	222	SAS AB	61,647.45
SKY COURIERS INTERNATIONAL	OFFICE 14, INTERNATIONAL HOUSE DUBLIN AIRPORT, CO DUBLIN, , IRELAND	173	Scandinavian Airlines System Denmark- Norway- Sweden	2,619.23

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
TA CONNECTIONS IL, LLC	C/O SEAN KIRK, SENIOR COUNSEL 5301 MARYLAND WAY, BRENTWOOD, TN, 37027, UNITED STATES	196	Scandinavian Airlines of North America Inc.	26,294.30
TELIA SVERIGE AB	SERGEL KREDITTJANSTER AB BOX 1264, VISBY, 621 23, SWEDEN	127	Scandinavian Airlines System Denmark- Norway- Sweden	3,066.32

**SURVIVING CLAIMS**

<b>Claimant</b>	<b>Address of Claimant</b>	<b>Claim #</b>	<b>Debtor</b>	<b>Claim Amount (USD)</b>
TA CONNECTIONS IL, LLC	C/O SEAN KIRK, SENIOR COUNSEL 5301 MARYLAND WAY, BRENTWOOD, TN, 37027, UNITED STATES	200	Scandinavian Airlines of North America Inc.	26,294.30
TELIA SVERIGE AB	SERGEL KREDITTJANSTER AB BOX 1264, VISBY, 621 23, SWEDEN	388	Scandinavian Airlines System Denmark- Norway- Sweden	3,066.32

**Exhibit 2**

**Non-Exact Duplicate Claims**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AEROSEAL AB	84 HERBERT AVE, BUILDING B- SUITE 202, CLOSTER, NJ, 07624, UNITED STATES	224	Scandinavian Airlines System Denmark- Norway-Sweden	3,922.44	AEROSEAL AB	84 HERBERT AVE, BUILDING B- SUITE 202, CLOSTER, NJ, 07624, UNITED STATES	1021	Scandinavian Airlines System Denmark- Norway-Sweden	39,975.00
AEROSEAL AB	84 HERBERT AVE, BUILDING B- SUITE 202, CLOSTER, NJ, 07624, UNITED STATES	225	Scandinavian Airlines System Denmark- Norway-Sweden	3,922.44	AEROSEAL AB	84 HERBERT AVE, BUILDING B- SUITE 202, CLOSTER, NJ, 07624, UNITED STATES	1021	Scandinavian Airlines System Denmark- Norway-Sweden	39,975.00
BLUE WATER SHIPPING A/S	TRAFIKHAVNSKAJ 9, ESBJERG, 6700, DENMARK	84	Scandinavian Airlines System Denmark- Norway-Sweden	44.43	BLUE WATER SHIPPING A/S	TRAFIKHAVNSKAJ 9, ESBJERG, 6700, DENMARK	39	Scandinavian Airlines System Denmark- Norway-Sweden	439.03
BOTANY WEAVING MILL LTD	VAUXHALL AVENUE CORK STREET, DUBLIN 8, D08K752, IRELAND	874	SAS AB	16,683.40	BOTANY WEAVING MILL LTD	VAUXHALL AVENUE CORK STREET, DUBLIN 8, D08K752, IRELAND	93	Scandinavian Airlines System Denmark- Norway-Sweden	20,103.68
DATALEX IRELAND LIMITED	SQUIRE PATTON BOGGS (US) LLP ATTN: MARK A. SALZBERG 2550 M STREET NW, WASHINGTON, DC, 20037, UNITED STATES	1168	SAS AB	1,598.33	DATALEX IRELAND LIMITED	SQUIRE PATTON BOGGS (US) LLP ATTN: MARK A. SALZBERG 2550 M STREET NW, WASHINGTON, DC, 20037, UNITED STATES	1198	Scandinavian Airlines System Denmark- Norway-Sweden	1,997,760.00

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
DATALEX IRELAND LIMITED	SQUIRE PATTON BOGGS (US) LLP ATTN: MARK A. SALZBERG 2550 M STREET NW, WASHINGTON, DC, 20037, UNITED STATES	92	SAS AB	17,330.27
DEUGOUE, YVES W.	105 ASH ST. #10, PITTSBURG, TX, 75686, UNITED STATES	296	SAS AB	25,956.00
DIRECT MAINTENANCE B.V.	FOKKERWEG 195, BG OUDE MEER, 1438, NETHERLANDS	169	Scandinavian Airlines System Denmark-Norway-Sweden	324.37
DIRECT MAINTENANCE B.V.	FOKKERWEG 195, BG OUDE MEER, 1438, NETHERLANDS	179	Scandinavian Airlines System Denmark-Norway-Sweden	324.37
FOURNIER, CÉDRIC	100 RUE GUY BRU, PUCH DAGENAI, 47160, FRANCE	1192	Scandinavian Airlines System Denmark-Norway-Sweden	1,761.71
FUTU SWEDEN AB	C/O FUTURICE OY KANSAKOULUKATU 3, HELSINKI, 00100, FINLAND	130	Scandinavian Airlines System Denmark-Norway-Sweden	632,416.51
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM-ARLANDA, 19060, SWEDEN	421	Scandinavian Airlines System Denmark-Norway-Sweden	1,152.59

SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
DATALEX IRELAND LIMITED	SQUIRE PATTON BOGGS (US) LLP ATTN: MARK A. SALZBERG 2550 M STREET NW, WASHINGTON, DC, 20037, UNITED STATES	1198	Scandinavian Airlines System Denmark-Norway-Sweden	1,997,760.00
DEUGOUE, YVES W.	105 ASH ST. #10, PITTSBURG, TX, 75686, UNITED STATES	809	SAS AB	184,344.00
DIRECT MAINTENANCE BV	FOKKERWEG 195, BG OUDE MEER, 1438, NETHERLANDS	44	Scandinavian Airlines System Denmark-Norway-Sweden	1,278.00
DIRECT MAINTENANCE BV	FOKKERWEG 195, BG OUDE MEER, 1438, NETHERLANDS	44	Scandinavian Airlines System Denmark-Norway-Sweden	1,278.00
FOURNIER CEDRIC	100 RUE GUY BRU, PUCH DAGENAI, 47160, FRANCE	106	Scandinavian Airlines System Denmark-Norway-Sweden	4,644.27
FUTU SWEDEN AB	C/O FUTURICE OY KANSAKOULUKATU 3, HELSINKI, 00100, FINLAND	142	Scandinavian Airlines System Denmark-Norway-Sweden	713,201.93
JETPAK HELSINKI OY	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM-ARLANDA, 19060, SWEDEN	443	Scandinavian Airlines System Denmark-Norway-Sweden	1,152.59

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	429	Scandinavian Airlines System Denmark- Norway-Sweden	89.00
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	451	Scandinavian Airlines System Denmark- Norway-Sweden	1,854.17
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	454	Scandinavian Airlines System Denmark- Norway-Sweden	462.90
JETPAK DANMARK AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	455	Scandinavian Airlines System Denmark- Norway-Sweden	883.20
JETPAK NORGE AS	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	820	Scandinavian Airlines System Denmark- Norway-Sweden	81.00
TESS ØST AS	ATTN: TOM ANDREW CORNELIUSSEN INDUSTRIGATA 8, LIERSTRANDA, 3414, NORWAY	124	Scandinavian Airlines System Denmark- Norway-Sweden	6,964.98

SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
JETPAK SVERIGE AB	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	848	Scandinavian Airlines System Denmark- Norway-Sweden	89.00
JETPAK HELSINKI OY	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	438	Scandinavian Airlines System Denmark- Norway-Sweden	1,854.17
JETPAK SVERIGE AB	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	847	Scandinavian Airlines System Denmark- Norway-Sweden	462.90
JETPAK SVERIGE AB	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	846	Scandinavian Airlines System Denmark- Norway-Sweden	883.20
JETPAK SVERIGE AB	JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM- ARLANDA, 19060, SWEDEN	847	Scandinavian Airlines System Denmark- Norway-Sweden	462.90
TESS ØST AS	VEKSTEDSEIER FURULUNDS VEI 9 POSTBOKS 52 ALNABRU, OSLO, 06114, NORWAY	131	Scandinavian Airlines System Denmark- Norway-Sweden	7,000.00

**Exhibit 3**

**Wrong Debtor Duplicate Claims**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
ADVANCED GROUND SYSTEMS ENGINEERING LLC	10805 PAINTER AVENUE, SANTA FE SPRINGS, CA, 90670, UNITED STATES	87	SAS AB	34,210.00	ADVANCED GROUND SYSTEMS ENGINEERING LLC	10805 PAINTER AVENUE, SANTA FE SPRINGS, CA, 90670, UNITED STATES	594	Scandinavia n Airlines System Denmark-Norway-Sweden	34,210.00
ALLIANCE GROUND INTERNATIONAL, LLC	MARKOWITZ RINGEL TRUSTY & HARTOG, P.A. C/O ROSS R. HARTOG 101 NE THIRD AVENUE, SUITE 1210, FORT LAUDERDALE, FL, 33301, UNITED STATES	962	Scandinavia n Airlines System Denmark-Norway-Sweden	127,741.60	ALLIANCE GROUND INTERNATIONAL, LLC	MARKOWITZ RINGEL TRUSTY & HARTOG, P.A. C/O ROSS R. HARTOG 101 NE THIRD AVENUE, SUITE 1210, FORT LAUDERDALE, FL, 33301, UNITED STATES	963	Scandinavia n Airlines of North America Inc.	127,741.60
ALLIANCE GROUND INTERNATIONAL, LLC	MARKOWITZ RINGEL TRUSTY & HARTOG, P.A. C/O ROSS R. HARTOG 101 NE THIRD AVENUE, SUITE 1210, FORT LAUDERDALE, FL, 33301, UNITED STATES	1010	SAS AB	127,741.60	ALLIANCE GROUND INTERNATIONAL, LLC	MARKOWITZ RINGEL TRUSTY & HARTOG, P.A. C/O ROSS R. HARTOG 101 NE THIRD AVENUE, SUITE 1210, FORT LAUDERDALE, FL, 33301, UNITED STATES	963	Scandinavia n Airlines of North America Inc.	127,741.60
CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	822	Scandinavia n Airlines System Denmark-Norway-Sweden	127,572,610.15	CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	807	SAS AB	127,572,610.15

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	889	SAS Sverige AB	127,572,610.15	CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	807	SAS AB	127,572,610.15
CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	945	SAS Danmark A/S	127,572,610.15	CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	807	SAS AB	127,572,610.15
CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	947	SAS Norge AS	127,572,610.15	CITIBANK (SWITZERLAND) AG	MAYER BROWN LLP ATTN: BRIAN TRUST, ESQ. 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020, UNITED STATES	807	SAS AB	127,572,610.15
CROTTY, CAROLINE	CIAN OCARROLL SOLICITORS INDAVILLE BOHERCLOGH STREET CASHEL, CO TIPPERARY, E25 V448, IRELAND	259	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00	CROTTY, CAROLINE	CIAN OCARROLL SOLICITORS INDAVILLE BOHERCLOGH STREET CASHEL, CO TIPPERARY, E25 V448, IRELAND	249	SAS AB	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	573	Gorm Dark Blue Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	574	Gorm Engine Management Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavian Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	575	Scandinavian Airlines of North America Inc.	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavian Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	769	SAS Danmark A/S	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavian Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	577	SAS AB	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavian Airlines System Denmark-Norway-Sweden	0.00



CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	580	SAS Sverige AB	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	581	Gorm Asset Management Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	582	SAS Norge AS	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	586	Gorm Sky Blue Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	663	Gorm Ocean Blue Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	705	Gorm Deep Blue Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	764	Gorm Light Blue Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	773	Gorm Warm Red Limited	0.00	FEDERAL INSURANCE COMPANY	WENDY M. SIMKULAK C/O DUANE MORRIS LLP 30 S. 17TH STREET, PHILADELPHIA, PA, 19103, UNITED STATES	576	Scandinavia n Airlines System Denmark-Norway-Sweden	0.00
GATE GOURMET CANADA INC.	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE, NEW YORK, NY, 10154, UNITED STATES	965	Scandinavia n Airlines of North America Inc.	77,823.29	GATE GOURMET CANADA INC.	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE, NEW YORK, NY, 10154, UNITED STATES	959	Scandinavia n Airlines System Denmark-Norway-Sweden	77,823.29

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
GATE GOURMET INC.	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE., NEW YORK, NY, 10154, UNITED STATES	969	Scandinavia n Airlines of North America Inc.	592,477.21	GATE GOURMET INC.	LOEB & LOEB LLP SCHUYLER G. CARROLL 345 PARK AVE., NEW YORK, NY, 10154, UNITED STATES	857	Scandinavia n Airlines System Denmark- Norway- Sweden	592,477.21
KONINKLIJKE LUCHTVAART MAATSCHAPPIJ N.V.	STIBBE N.V. ATTN. J.S. KORTMANN BEETHOVENPLEI N 10, AMSTERDAM, 1077 WM, NETHERLANDS	866	SAS Norge AS	288,879,604.9 9	KONINKLIJKE LUCHTVAART MAATSCHAPPIJ N.V.	STIBBE N.V. ATTN. J.S. KORTMANN BEETHOVENPLEI N 10, AMSTERDAM, 1077 WM, NETHERLANDS	1051	Scandinavia n Airlines System Denmark- Norway- Sweden	342,727,131.0 3
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1169	Scandinavia n Airlines of North America Inc.	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark- Norway- Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1171	Gorm Asset Managemen t Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark- Norway- Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1172	Gorm Deep Blue Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark- Norway- Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1173	Gorm Engine Managemen t Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark- Norway- Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1174	Gorm Light Blue Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-	4,009,202.52

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
								Norway-Sweden	
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1175	SAS Norge AS	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1176	SAS Danmark A/S	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1177	SAS AB	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1178	Gorm Sky Blue Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1179	Gorm Warm Red Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1180	Gorm Ocean Blue Limited	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-Norway-Sweden	4,009,202.52
LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1181	SAS Sverige AB	4,009,202.52	LUFTANSA TECHNIK AKTIENGESELLSCHAF T	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavia n Airlines System Denmark-	4,009,202.52

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
								Norway-Sweden	
LUFTANSA TECHNIK AKTIENGESELLSCHAFT	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1182	Gorm Dark Blue Limited	4,042,937.79	LUFTANSA TECHNIK AKTIENGESELLSCHAFT	HAM T/TJA WEG BEIM JAGER 193, HAMBURG, 22335, GERMANY	1170	Scandinavian Airlines System Denmark-Norway-Sweden	4,009,202.52
MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	953	SAS Norge AS	301,884,065.91	MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	1034	Scandinavian Airlines System Denmark-Norway-Sweden	301,884,065.91
MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	952	SAS Sverige AB	301,884,065.91	MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	1034	Scandinavian Airlines System Denmark-Norway-Sweden	301,884,065.91
MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	1042	SAS Danmark A/S	301,884,065.91	MARTINAIR HOLLAND N.V.	STIBBE N.V. ATTN: J.S. KORTMANN BEETHOVENPLEI N 10, 1077 WM, AMSTERDAM, , NETHERLANDS	1034	Scandinavian Airlines System Denmark-Norway-Sweden	301,884,065.91
PALACE INTERNATIONAL LIMITED	HATCHWOOD PLACE FARNHAM ROAD, ODIHAM, HAMPSHIRE, RG29 1AB, UNITED KINGDOM	295	SAS AB	1,455.80	PALACE INTERNATIONAL LIMITED	HATCHWOOD PLACE FARNHAM ROAD, ODIHAM, HAMPSHIRE, RG29 1AB, UNITED KINGDOM	80	Scandinavian Airlines System Denmark-Norway-Sweden	1,455.80

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
THE TRUSTEES OF THE SCANDINAVIAN AIRLINES SYSTEM (INVESTMENTS) LIMITED PENSION AND ASSURANCE SCHEME	WEDLAKE BELL LLP JUSTIN MCGILLOWAY, ESQ. 71 QUEEN VICTORIA STREET, LONDON, EC4V 4AY, UNITED KINGDOM	545	SAS AB	3,686,822.40
VASTSVENSKA HANDELSKAMMAREN SERVICE AB	BOX 5253, GOTEBOG, 41138, SWEDEN	533971 6	SAS AB	610.61
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	786	SAS Sverige AB	7,939,188.60

SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
THE TRUSTEES OF THE SCANDINAVIAN AIRLINES SYSTEM (INVESTMENTS) LIMITED PENSION AND ASSURANCE SCHEME	WEDLAKE BELL LLP JUSTIN MCGILLOWAY, ESQ. 71 QUEEN VICTORIA STREET, LONDON, EC4V 4AY, UNITED KINGDOM	541	Scandinavian Airlines System Denmark-Norway-Sweden	3,686,822.40
VASTSVENSKA HANDELSKAMMAREN SERVICE AB	BOX 5253, GOTEBOG, 41138, SWEDEN	533981 6	Scandinavian Airlines System Denmark-Norway-Sweden	610.61
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavian Airlines of North America Inc.	7,939,188.60

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	787	Gorm Ocean Blue Limited	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	788	Gorm Light Blue Limited	7,939,188.60
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SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60
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CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	789	SAS Danmark A/S	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	790	SAS AB	7,939,188.60
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SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60
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CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	842	Gorm Engine Management Limited	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	843	Gorm Asset Management Limited	7,939,188.60
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SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavian Airlines of North America Inc.	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavian Airlines of North America Inc.	7,939,188.60
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CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	853	SAS Norge AS	7,939,188.60	WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	912	Gorm Sky Blue Limited	7,939,188.60	WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	916	Gorm Deep Blue Limited	7,939,188.60	WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	975	Gorm Warm Red Limited	7,939,188.60	WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	976	Scandinavia n Airlines System Denmark-Norway-Sweden	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	977	Gorm Dark Blue Limited	7,939,188.60
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SURVIVING CLAIMS				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60

WESTCHESTER FIRE INSURANCE COMPANY OR ANY OF ITS AFFILIATES, INCLUDING ANY OTHER COMPANY THAT IS PART OF OR ADDED TO ACE GROUP HOLDINGS, INC.	MCELROY DEUTSCH MULVANEY & CARPENTER, LLP ATTN: GARY BRESSLER, ESQ. 300 DELAWARE AVE., SUITE 1014, WILMINGTON, DE, 19801, UNITED STATES	784	Scandinavia n Airlines of North America Inc.	7,939,188.60
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